

# Highlights

Internal Audit Report to the  
Board of Supervisors

## Why We Did This Review

Transition audits are commonly performed to help ensure accountability over public assets during administration changes. In April 2010, Andrew Thomas resigned from the office of Maricopa County Attorney, and the Board appointed Richard Romley as Interim County Attorney.

We performed this transition audit in accordance with the Board-approved audit plan.

## What We Recommend

We recommended that MCAO:

- Establish and enforce written policies and procedures to ensure that information systems access is disabled in a timely manner
- Ensure that badge access records are retained in accordance with County policy
- Ensure compliance with the travel policy, and seek reimbursement for ineligible reimbursements
- Ensure that employee property checklists are accurate and complete
- Ensure that all bank accounts are reconciled monthly



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# County Attorney's Office Transition Audit

## Improved Controls Needed in Several Areas

## What We Found

We performed transition audit procedures in six primary areas. Procedures in most areas were focused on 21 employees who separated from MCAO during fiscal year 2010. Recommendations for improvement were provided in four areas. A summary of our results and the questions that guided our review appear below.

Areas Reviewed	Yes/No?	Findings
<b>1. ACCESS AND SECURITY</b>  Was access to information systems and County facilities properly restricted?	No	Seven requests to disable access were not submitted for > 30 days, including two that were not disabled for > 6 months.  Badge access records were not retained, although required by County policy.
<b>2. TRAVEL</b>  Was employee travel reimbursed in accordance with County policy?	No	Two claims had inadequate documentation to verify that travel was for a valid business purpose.  Two overpayments totaling \$584 were noted.
<b>3. FIXED AND OTHER ASSETS</b>  Were County assets assigned to employees returned timely?	Unable to determine	It appeared that all assets listed on the property checklists were returned. However, we have no assurance regarding the accuracy of the checklists reviewed, as internal policies were not followed.
<b>4. BANK ACCOUNTS</b> A. Were bank accounts properly reconciled? B. Did identified bank accounts have a valid business purpose?	No  Yes	One savings account had not been reconciled for at least 11 months; one checking account had not been reconciled for 3 months.
<b>5. CASH FUNDS</b>  Were identified petty cash and change funds accounted for?	Yes	N/A
<b>6. PURCHASING CARD (P-Card)</b>  Were P-Cards terminated?	Yes	N/A

We appreciate the cooperation received from County Attorney management and staff while conducting this audit.